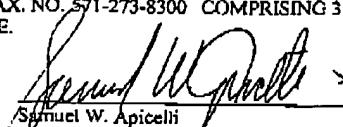


MAR 24 2006

CERTIFICATE OF FACSIMILE TRANSMISSION 37 C.F.R. 1.6 & 1.8

I CERTIFY THAT THIS CORRESPONDENCE IS BEING TRANSMITTED BY FACSIMILE TO THE PATENT AND TRADEMARK OFFICE ON THE DATE AND TO THE NUMBER SHOWN BELOW. FAX. NO. 571-273-8300 COMPRISING 3 PAGES INCLUDING THIS PAGE.

Date:

March 24, 2006

 Samuel W. Apicelli
 Reg. No. 36,427
IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re: : Kim King Tomg Lau
 Appl. No. : 10/019,220
 Filed : May 16, 2002
 Title : Amperometric Sensor
 TC/A.U. : 1753
 Docket No. : D2251-00106

Commissioner for Patents
 P.O. Box 1450
 Alexandria, VA 22313-1450

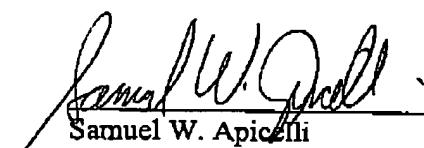
TRANSMITTAL LETTER FOR REVOCATION AND POWER OF ATTORNEY

Sir:

Please find enclosed for filing:

Revocation and Power Of Attorney
 Please charge any additional charges in connection with this matter to Deposit Account No. 04-1679.
 Certificate of Facsimile

Respectfully submitted,


 Samuel W. Apicelli
 Registration No. 36,427
 Customer No. 0041396
 DUANE MORRIS LLP
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Dated: 3/24/06

BEST AVAILABLE COPY

MAR 24 2006

I, SAMUEL W. APICELLI, REGISTRATION NO. 36,427, HEREBY CERTIFY THAT THIS CORRESPONDENCE IS BEING TELEFAX TO 703-273-8300 IN THE UNITED STATES PATENT AND TRADEMARK OFFICE TO THE COMMISSIONER FOR PATENTS, WASHINGTON, D.C. 20231.

ON March 24, 2006
Samuel W. Apicelli
 SAMUEL W. APICELLI, Registration No. 36,427

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re: Lau et al.	:	Attorney Docket No. D2251-00106
	:	(Formerly 117-373)
Application Serial No.: 10/019,220	:	Art Unit: 1753
Filed Date: May 16, 2002	:	
For: Amperometric Sensor	:	

Commissioner for Patents
 P.O. Box 1450
 Alexandria, VA 22313-1450

REVOCATION AND POWER OF ATTORNEY

Sir:

The undersigned, Richard J. DePiano, Jr., Esq., Vice President Corporate & Legal Affairs, and an authorized representative of Escalon Medical Corp., in the above-identified patent application, revokes all powers of attorney previously granted, and appoints the following persons as new attorneys for Escalon Medical Corp., with full power of revocation and substitution, to act in its behalf in all matters affecting the above-identified patent.

The undersigned hereby appoints the practitioners of Customer No. 42109, namely, Lisa Wilson, Registration No. 34,045 and Customer No. 41396, namely, Samuel W. Apicelli, Registration No. 36,427; Gerry K. Kita, Registration No. 24,125; Lawton Rogers, III, Registration No. 24,302; Lewis F. Gould, Jr., Registration No. 25,057; William H. Murray,

Registration No. 29,779; Peter J. Cronk, Registration No. 32,021; Richard T. Redano , Registration No. 32,292; Richard A. Paikoff, Registration No. 34,892; Steven E. Koffs, Registration No. 37,163; Paul A. Schwarz , Registration No. 37,577; Gary D. Colby, Registration No. 40,961; D. Joseph English, Registration No. 42,514; Won Joon Kouh, Registration No. 42,763; Gary R. Maze, Registration No. 42,851; Patrick D. McPherson, Registration No. 46,255; Mark C. Comtois, Registration No. 46,285; Joseph A. Powers, Registration No. 47,006; Patrick C. Muldoon, Registration No. 47,343; and as its attorneys, with full power of substitution and revocation to amend or otherwise act relative to it as they may deem advisable, to transact all business in the Patent and Trademark Office in connection therewith and generally to do all matters and things needful in the premises.

Correspondence should be directed to Customer No. 42109

Lisa M. Wilson
Duane Morris LLP
380 Lexington Avenue
New York, New York 10168

and address all telephone calls to: Lisa M. Wilson, Esq.; 212.692.1092

ESCALON MEDICAL CORP.

Date: 3/24/06

By: Richard J. DePiano

Richard J. DePiano, Jr., Esq.
Vice President Corporate & Legal Affairs

DM21670978.1

Docket No.: D2251-00106

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